



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

May 16, 2005

The Honorable Tom Horne
Superintendent of Public Instruction
Arizona Department of Education
Executive Officer
Arizona State Board of Education
1535 West Jefferson Street
Phoenix, AZ 85007

Subject: Whiteriver Unified School District No. 20

Dear Mr. Horne:

This letter is to inform you that we have still not received Whiteriver Unified School District's audit reports and Uniform System of Financial Records Compliance Questionnaire for the year ended June 30, 2003. In addition, we have not received the District's audit reports and questionnaire for the year ended June 30, 2004, which were due by March 31, 2005.

Further, we did not receive a copy of the District's proposed audit contract for fiscal year 2004 for approval. To comply with Arizona Revised Statutes, the District must send us a copy of its proposed audit contract for our approval before the contract is signed and the audit begins.

If you have any questions concerning this matter, please call me at (602) 553-0333.

Sincerely,

Gregory R. Rickert, CPA
Accounting Services Manager

cc: Dr. Earl Pettit, Superintendent
Whiteriver Unified School District No. 20
The Honorable Alicia Brown, Navajo County School Superintendent
Mr. Vince Yanez, Executive Director
Arizona State Board of Education
Ms. Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education